PSC REF#:119952

6680-UR-117		
10/7/2009 (aff)	Exhibit 3.8 Page 1 of 1 Pages	
10///2009 (aff)		
	_	<u> </u>
Wisconsin Power and Light Company Docket No. 6680-UR-117 WIEG Adjustment to Defer Portion of Temporary Increase of Pension and Welfare Expense Expenditures (\$ Millions)		
		Δ.
Source: RR-45		Commiss:
Oddice. Till 40		15,
		Commission 9/15/09, 11
Total Pension and Welfare Expense in 2006 - Electric O&M	28.899	ST.
Total Pension and Welfare Expense in 2007 - Electric O&M	21.953	1 B
Total Pension and Welfare Expense in 2008 - Electric O&M	23.916	on of Wis 11:55:41
Total Follows and World Deposito In 2000 - Elocato Gain		υ
		71:s 41
Three Year Average - Electric O&M	24.923	AM
		Wisconsin :41 AM
Test Year Amount - 2010 - Electric O&M	40.948	E E
Increase in Test Year Amount Over Three Year Average - Electric O&M	16.026	
· ·		
Defer One Half of Increase Amount	8.013	
Jurisdicational Percentage - All Other A&G Common Labor Allocator	86.1583%	
Junisulcational Fercentage - All Other Add Common Labor Allocator	00.1003/0	
Defer One Helf of Increase Amount - Detail Floatric	6.004	
Defer One Half of Increase Amount - Retail Electric	6.904	